I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: MAIL STOP MISSING PARTS, COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

Menica W. Fayelf

Date:

<u>IN THE UNITED STATES PATENT AND TRADEMARK OFFICE</u>

In Re Patent Application of:

John C. Montagna et al.

Conf. No.: 8293

Group Art Unit:

3612

Appln. No.:

10/773,711

Examiner:

not yet assigned

Filing Date:

February 6, 2004

Attorney Docket No.: 601227-38U1

Title:

BED LINER HAVING ENHANCED FRICTIONAL CHARACTERISTICS

REVOCATION AND APPOINTMENT OF ATTORNEY BY ASSIGNEE

The undersigned states that he is authorized to sign the document on behalf of the assignee of the above application, that the evidentiary documents relating to the assignment of the above application have been reviewed, and he certifies that, to the best of assignee's knowledge and belief, title to the above application is in assignee by virtue of an assignment executed on March 30, 2004; March 10, 2004; and March 10, 2004, respectively and submitted for recordation to the U.S. Patent and Trademark Office on April 8, 2004 (copy attached).

Durakon Industries, Inc., assignee of the above application, by its undersigned representative, hereby revokes all previous Powers of Attorney and appoints the registered attorneys and agents associated with Customer No. 000570, Akin Gump Strauss Hauer & Feld LLP, as its attorneys or agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please address all correspondence to Customer No. 000570, namely, AKIN GUMP STRAUSS HAUER & FELD LLP, One Commerce Square, 2005 Market Street, Suite 2200, Philadelphia, Pennsylvania 19103-7013. Please direct all communications and telephone calls to Lynda L. Calderone at 215-965-1272 (telephone) or 215-965-1210 (facsimile).

Respectfully submitted,

Date

James C. Smith

Vice President/Chief Financial Officer